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Bureau of Municipal  
Research...

[Report on repair to school  
buildings in the boroughs...

[New York]

[1909]

97-84126-11

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## BUREAU OF MUNICIPAL RESEARCH

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261 BROADWAY, NEW YORK, September 1st, 1909

CHARLES S. HERVEY, ESQ., CHIEF,

Bureau of Municipal Investigation and Statistics,  
280 Broadway, New York City.

DEAR SIR:—

We beg to enclose herewith a reply to your favor of June 2nd, *in re* repairs to school buildings in the boroughs of Queens and Brooklyn, enclosing: (a) letter from A. Emerson Palmer, secretary of the board of education, to Mrs. Ford, of your bureau; (b) copy of letter from President Winthrop, department of education, to Mr. Wilsey, chairman, committee on buildings, dated March 22nd, 1909; (c) copy of letter from Superintendent of Buildings Snyder to Mr. Wilsey, dated April 5th, 1909.

The second paragraph of your letter called our attention to the suggestion, made by the board of education, that we overlooked sundry buildings in the Borough of Brooklyn which, if included, would have given quite a different face to the whole matter. You will note that, after all brick-stone buildings erected in Brooklyn since 1900 are included, a different face is not given to the whole matter, but that, on the contrary, discrepancies disclosed by analysis not only of the

buildings referred to but of all buildings erected in the same time for The Bronx and Manhattan seem to put the educational authorities in the position either of attempting seriously to misrepresent the facts, or of sending you a statement without having attempted to ascertain the facts.

The board of education's explanations clearly raise a presumption—to be removed only by submission of original proof—not only against Queens' repair transactions for several years past, but also against any budget estimate for any fund submitted by the board of education.

Very truly yours,

BUREAU OF MUNICIPAL RESEARCH.

### THE DISCREPANCY

1. That school repairs cost several times more per sitting in Queens than in Brooklyn is admitted by school authorities and is shown in published reports by the board of education.
2. The greater cost in Queens has heretofore been attributed by educational authorities to wooden, or to small old, buildings:
  - a. "When the budget for 1909 was being prepared, a committee from the Allied Real Estate Interests called upon me and inquired as to the reason for the great cost of repairs in Queens, and I explained to them that I thought the reason for this was that most of the buildings in Queens were constructed of wood, and that such buildings were more expensive to keep in repair." *Letter from President Winthrop, board of education, to chairman of committee on buildings, March 22nd, 1909.*
  - b. "In the Bronx, but more particularly in Queens, there are a large number of small old buildings, used for a scattered population." *Statement in Educational Review, May, 1909, signed by Dr. John L. Tildsley, principal of the De Witt Clinton High School, the result of collaboration with the city superintendent of schools and the auditor, which statement was circulated through reprints from educational headquarters.*

Gift of.  
E. R. C. Seligman  
10-13-37

3. The report of the board of education, issued in March, relative to maintenance and operation of buildings for 1906 and 1907, seemed to disprove previous explanations.

- a. "With approximately two times as many sittings, brick-stone buildings in Brooklyn erected since 1900 have cost, for repairs, a little more than one-third the amount spent in Queens. If Queens had the same rate per sitting in each brick-stone building as had Brooklyn, its repair bill would have been \$4,510 instead of \$22,115. If Brooklyn had spent at the same rate as Queens, its repair bill for its ten buildings would have been \$41,066 instead of \$8,374. The taxpayers, of course, can not be sure by such computations that Brooklyn has spent too little or that Queens has spent too much. It is pretty clear, however, that the reason for the discrepancy is not the only reason which has heretofore been given by the board of education. While grateful for the improved report by the board, the taxpayer may profitably follow up such report, and learn to see whether the board itself is using its information to prevent deterioration of buildings in the one borough, or waste of funds in the other." *Statement by Bureau of Municipal Research, submitted to several real estate editors of New York newspapers for March 20th and 21st.*
- b. "It would seem from the statements in the article referred to (*Evening Post*, March 20th) that there are quite a number of brick and stone buildings in Queens and that the apparent cost of repairing these buildings is greater than for the same number in Brooklyn." *Letter from President Winthrop to Chairman Wilsey.*

### THE BOARD OF EDUCATION'S EXPLANATIONS

1. The published figures misrepresent the actual cost for maintenance and operation, because the published financial report does not and was not intended to contain contractual liabilities against these buildings for the years named.
2. The report further misrepresents the facts because alterations and improvements are "for lack of space" classed as "repairs ordinary."

3. The published figures misrepresent the actual cost, because they include money spent during the years in question for work done in some other year or years.
4. One of the Queens schools, No. 7, should not have been included in the table because "really erected in 1891-1892" instead of in 1901, as shown by the report for 1907.
5. The buildings cited by the Bureau of Municipal Research are not typical.
6. There was not space to represent true conditions.
7. "From only two years you can not establish a fair judgment as to average cost."

#### THE BOARD OF EDUCATION'S EXPLANATIONS CONSIDERED IN DETAIL

1. The board of education's report gives expenditures, not cost, and thus does not contain still unpaid contractual liabilities for the years named.

Thus Queens' total is shrunk 26% (\$22,116.72 to \$17,488.43 or \$5,628.29) while Brooklyn's total is swollen 51% (\$8,373.39 to \$12,656.05, or \$4,282.66). While this shrinking and swelling may be justified by the original records, the presumption against the accuracy of these records is so strong as to demand further investigation. If the statement is correct, the reason for outstanding bills or delayed repairs should be investigated. If this defective reporting is typical of all buildings, all boroughs, the "repairs ordinary" columns' total, \$2,416,000, may be from \$500,000 to \$1,200,000 in error.

Not one lay reader in a thousand would have judged from the report that the board of education's statement of "cost of physical maintenance" and "cost of operation" (a) means "bills paid," (b) makes it appear that money has been spent for work done in the year reviewed while such is not the case, and (c) conceals the fact that obligations have been incurred greatly in excess of amounts reported paid.

The introductions to the reports for 1906 and 1907 admit no such deficiencies. On the contrary, the first paragraphs declare that the report shows "expenses of maintenance of plant, expenses of operation of the plant.....cost of education and physical control.....cost per unit of the various educational activities."

The comptroller is quoted as having written regarding the report: (a) "I doubt if there is any important physical fact relating to the department of education which can not be answered from your report"; (b) "statistical accounting such as is represented by the report.....is destined to be the most important instrument in the hands of administrative officers of the city, for increased economy and efficiency in the operation of our city departments." Certainly the comptroller could not have known, when he wrote these recommendations, that this report was certain to mislead administrative officers, and make it impossible for them even to ask intelligent questions looking toward increased economy and efficiency. If he had realized that the report referred to money taken in and spent rather than to total obligations incurred by the year's operations, surely he would not have jeopardized his own reputation by implying that the plans of the department of finance for re-organizing this city's accounting look no further than necessarily misleading statements of money spent, regardless of liabilities incurred.

Nowhere in the introduction to the first report (for 1906) or this second report (for 1907) is the statement made that the report "does not and was not intended to contain the contractual liabilities against these buildings." On the contrary, each introduction says the report exhibits maintenance of existing plant for the year and operating expenses for the year. It actually sets cost over against mere expenditure statements of money paid out, e.g.: "By contrasting this report's data, entitled 'cost of physical maintenance,' 'cost of operation' with the usual long list of expenditures.....divided according to their respective years of origin, this report more truly represents facts and conditions and their simple relation."

It is true that the efficient accountant should comprehend that the consolidated tabular statement, pp. 6-7, shows that permanent equipment is paid for out of bonds and corporate stock while the special school fund annually appropriated carries the burden for maintenance and operation of school plant. But that same expert is also trained to assume that "cost of maintenance for repairs ordinary" does not include alterations and improvements chargeable to city debt and posterity. Had the entire \$2,416,000 reported for "repairs ordinary" been taken from budget appropriations, it would have appeared just the same in this table.

## BOROUGH OF QUEENS

### COST OF PHYSICAL MAINTENANCE

Repairs Ordinary	Sanitary	Heating	Electric	Furniture	Pianos	Fire Alarms	Total
\$123 25	\$5 20	\$22 00	.....	\$20 00	\$1 25	.....	\$171 70
<b>\$199 90</b>	<b>\$33 00</b>	.....	<b>\$8 00</b>	.....	<b>\$1 25</b>	.....	<b>\$239 15</b>

*Facsimile from page 54, report for 1907*

The distinction would certainly not be understood by the greatest part of the audience which, according to the first introduction, this report is intended to serve, "civic bodies. . . . . and persons studying school matters for exhaustive information." When put to a very simple test and taken at its face value, the report is repudiated and, speciously it is true, proved to be misleading.

2. The board of education's report frequently, for lack of space, classes under "repairs ordinary" work partaking of the nature of alterations and improvements.

The more extraordinary, therefore, its reiteration of the claim that the "cost of ordinary repairs" is for the year.

The president of the board of education here admits that, of \$17,488.43 in "actual contractual liabilities or contracts entered into or orders given for work to be performed upon the (Queens buildings)," over 65%, or \$11,377.00 was improperly included in the column headed "repairs ordinary." That further, of \$12,656.05 similar liabilities for work performed upon Brooklyn buildings, \$6,884.00, or over 54%, was improperly entered in that column. Here again there is a substantial difference in error of 11%, which reduces the apparent excess in Queens' repair account, and which should be proved from the original records before being accepted.

If this second instance of defective reporting is typical, it means a further possible error in the "repairs ordinary" column's total of from \$1,300,000 to \$1,670,000. It also means a possible charge without your knowledge of large amounts in budget allowances which should have been obtained from corporate stock.

3. The board of education's report charges to the years 1906 and 1907 moneys paid for work done in other years.

This important fact is not mentioned in the reports under consideration. What the board of education calls "overlapping" for Queens is given as \$4,628.29, or 21% of the total given by the official report. If typical of the entire report, this means a possible error in this one column of \$300,000. This second shrinking of Queens' total should also have prompted investigation of the original records.

Later we shall revert to the untrustworthiness of these three explanations, when compared with budget allowances requested each year, 1906, 1907, 1908, for repairs of the Queens and Brooklyn buildings in question.

4. The board of education's report for 1907 improperly stated that School No. 7 in Queens, was erected in the year 1901, whereas it "was really erected in 1891-1892."

The year 1890 is given for School No. 7 in the report for 1906.

5. The buildings cited by the Bureau of Municipal Research were not typical.

That this might be the case we were careful to suggest in our comment, which, as quoted above, reminds taxpayers that without further examination they "of course can not be sure that Brooklyn has spent too little or that Queens has spent too much." We suggested, however, that the report raised questions which taxpayers should follow up until satisfactorily answered. We also pointed out that the report proved there were other reasons for the higher cost of repair work in Queens than the only reason heretofore given by the board of education. [As shown later the discrepancy described was typical even if the buildings were not.]

6. There was not space to represent true conditions.

How many schools are misrepresented for this reason is not shown. As there is no net excess, (instead in fact a net reduction

of \$37,600 below the budget allowance,) for "repairs ordinary" all boroughs, it may be that we happened to hit upon most of the exceptions in seventeen schools. In these schools the percentage of error was 65% and 54%.

Had it seemed desirable to prevent misunderstandings arising from this misstatement, several devices might have been employed, even without enlarging the size of the page. A whole column is taken, odd pages 17 to 25, for one entry of \$2,712.54. To make this possible, a ninth column ( $\frac{3}{8}$ -inch wide) was inserted for Manhattan, without apparent crowding of the same printed page which has 8 columns for the other boroughs. Plenty of room could have been found by giving  $\frac{3}{4}$ -inch or even  $\frac{1}{2}$ -inch columns to the school numbers instead of  $1\frac{1}{4}$ -inch columns. This is made easier because the fifth column ( $\frac{3}{8}$ -inch wide), providing for the area of buildings, has no entry on any page, although black and red lines are carried out and space taken for the entire table, even pages 8-88.

Black figures contain 1907 data.  
Red figures [heavy black] contain 1906 data for comparison.

PUBLIC SCHOOL	LOCATION	AVERAGE DAILY ATTENDANCE	AREA	
			Approximate Area, Square Feet	Building (No entries)
1 .....	College Ave., 145th and 146th Sts. ....	706 887	11,366 11,388	..... .....

*Facsimile from page 26, report for 1907*

7. "From only two years, you can not establish a fair judgment as to average cost."

But the very paragraph quoted by the board of education's answer says: "an average cost for two years may thus be deduced." A report for two years is quite sufficient to lodge a burden of proof, unless, as is claimed of this report, it is so misleading as to serve no useful purpose.

## THE DISCREPANCY ADMITTED BY THE BOARD OF EDUCATION

Accepting as correct (for sake of argument only) the final figures and the claim that the actual cost for repairs as such in Queens should be \$6,111.43 instead of \$22,116.72, and in Brooklyn \$5,373.39, there is still the admission that the cost per sitting for 7,688 sittings in Queens is \$0.80, whereas for 14,276 sittings in Brooklyn the cost per sitting is only \$0.40. You will note that this fact is not brought out in the statements submitted to you by the board of education.

If we subtract the figures for public school No. 7, Queens, all our computations are upset and numerous questions raised about the explanations sent you because the "repairs ordinary" reported for that one building (\$6,677.50), are larger by \$566.07 than the conceded entire actual repairs for all 7 schools.

If of \$6,523.50 recorded as "repairs ordinary" for this school, only \$3,783.73 should have been included, then the difference, \$2,739.77, is for alterations and improvements, or payment for work done prior to 1906. For the two years in question, the board of education in its budget estimates requested \$5,400.00 for "repairs ordinary" on No. 7, or \$1,616.27 more than the department claims to have contracted for. Subtracting both sittings and repair contracts for No. 7, it is shown that Queens contracted for but \$0.36 per sitting, as compared with \$0.40 per sitting in Brooklyn. It is surprising that this computation was not made by the educational authorities. The only thing it leaves to explain is why No. 7 should spend on running repairs \$3.90 or 11 times as much as the other buildings.

## TO WHAT EXTENT WOULD A "DIFFERENT FACE TO THE WHOLE MATTER" HAVE BEEN GIVEN HAD ALL BUILDINGS ERECTED IN BOTH BOROUGHES SINCE 1900 BEEN INCLUDED?

1. A few buildings, rather than all buildings, were selected in the attempt to select Brooklyn buildings of the same building material as that for all of Queens' buildings, and with the closest approximation as to capacity and year of construction.

2. Instead of overlooking 6 buildings in Brooklyn, as stated by Superintendent Snyder, we deliberately excluded 19, for reason above stated.
3. If instead of attempting to choose Brooklyn buildings that would be of approximately the same age and the same size as the buildings in Queens, we had taken all brick-stone buildings in Brooklyn erected since 1900, we should have reported from the data available:
  - (a) That for 29 Brooklyn buildings, with 48,388 sittings, the per sitting cost of "repairs ordinary" was \$0.73;
  - (b) That for the 6 Queens buildings of the same building material erected since 1900, with 5,576 sittings, the per sittings cost of "repairs ordinary" was \$3.33.

The face of the matter, in other words, instead of being "quite different" has changed only so far that, instead of showing Queens with a repair fund five times as much per sitting as had Brooklyn for 10 schools, its rate was 4 6-10 times that which rules through 29 Brooklyn schools.

4. The implication that the Bureau of Municipal Research, having all the facts before it, selected particular buildings "with the sole idea of exhibiting a great contrast..... so as to fortify the criticism of some months ago," is effectually disposed of by the foregoing evidence that the facts for all buildings show practically the same discrepancy. Had the educational authorities examined their own records before sending you this implication, and the self-condemnatory admissions above analyzed, they would have found that "repairs ordinary" in Manhattan for 15 brick-stone schools erected since 1900, with 36,260 sittings, were but \$0.77 per sitting, compared with \$3.33 for Queens' 6 schools and 5,576 sittings.

#### SUMMARY

1. When asked by a body of taxpayers to explain an apparent excessive repair cost for Queens, the president of the board of education answered without investigating and, as he later admits, guessed wrong.

2. For several years the board of education has given to the board of estimate and the general public misleading and false explanations of the excessive cost for repairs in Queens, in spite of protests and facts from at least one deputy superintendent of buildings.
3. When its own records were quoted to show that its explanation was not the right explanation, it promptly repudiated its system of reporting and accounting.
4. Its repudiation in several respects flatly contradicts its published descriptions of its fiscal reports.
5. Its explanations, by consistently shrinking Queens' repair items and swelling Brooklyn's, raise a doubt as to their trustworthiness.
6. When it has done its utmost to lessen the gap between the repair cost for Queens and that for Brooklyn, it is confronted with four equally puzzling discrepancies:
  - (a) A cost in Queens, less than ~~half~~ that in Brooklyn or in Manhattan, for brick-stone buildings erected since 1900.
  - (b) A cost for School No. 7 eleven times that of buildings of the same material erected ten years later.
  - (c) The fact that for 1908 they requested in estimates \$16,556, or over \$3 per sitting, for Queens' brick-stone buildings erected since 1900, on which they claim to have spent only a trifle over one-ninth that amount the year before.
  - (d) That for 1908 they requested \$16,566 for Queens' brick-stone buildings erected since 1900, having 5,276 sittings, whereas for the same number of schools, brick-stone, erected since 1900 in Brooklyn, having 5,970 sittings, they asked for only \$4,960.

7. It is clear not only that the president of the board of education is without information in regard to repair costs, but that he can not get essential facts when he demands them from the chairman of buildings and the superintendent of buildings.



8. The result of methods employed by the board of education to explain its requests for funds is not only to leave the commissioners in ignorance, but to mislead them and to place them in the position of misrepresenting the truth to taxpayers and fiscal officers.
9. The evidence of this one statement to you by the department of education warrants the demand by you for original estimates and supporting records before recommending any item either for the special fund or the general fund for 1910.
10. The evidence given by the department of education that previous appropriations for school repairs in Queens were not applied for purposes which they had in mind when requesting them, seems to us to call for a thorough investigation by the comptroller's office into repair transactions in that borough for the past three years.

1909 - NOTE :—The budget estimate for 1910 voted by the board of education, Sept. 8th, 1909, confirms the conclusions of this summary, as will be shown in the analysis to be published later

B. M. R. Sept. 9, 1909

Office of the Secretary

EDGERTON L. WINTHROP, JR.,

*President*

JOHN GREENE,

*Vice-President*

A. EMERSON PALMER,

*Secretary*

DEPARTMENT OF EDUCATION  
CITY OF NEW YORK  
BOARD OF EDUCATION  
Park Avenue and 59th Street  
New York,

M. A.

May 7, 1909.

MRS. MATHILDE COFFIN FORD,  
Bureau of Municipal Investigation  
and Statistics.

DEAR MADAM :—

After consultation with the President and in accordance with your request I hand you herewith a copy of the President's letter to Mr. Wilsey of March 22, 1909, and a copy of Mr. Snyder's report to Mr. Wilsey under date of April 15, 1909, relating to the expenditure for repairs to school buildings in the Borough of Queens and the Borough of Brooklyn.

Respectfully yours,

(Signed)

A. EMERSON PALMER,  
*Secretary, Board of Education.*

Two enclosures.

*Copy*

March 22, 1909.

HON. FRANK D. WILSEY,  
Chairman, Committee on Buildings.

DEAR SIR :—

Permit me to call your attention to the enclosed clipping from the Evening Post of March 20th. It seems to me that the principal use of the Annual Financial and Statistical Report prepared by the Finance Committee is for the purpose of comparison

of the various items of expenditure; and I think the expenditure during the years 1906 and 1907 for repairs in the Borough of Queens as compared with the repairs in the Borough of Brooklyn for the same period might with profit be investigated by the Superintendent of School Buildings. When the Budget for 1909 was being prepared, a committee from the Allied Real Estate Interests called upon me and inquired as to the reason for the great cost of repairs in Queens, and I explained to them that I thought the reason for this was that most of the buildings in Queens were constructed of wood, and that such buildings were more expensive to keep in repair. It would seem from the statements in the article referred to, however, that there are quite a number of brick and stone buildings in Queens, and that the apparent cost of repairing these buildings is greater than for the same number in Brooklyn.

Yours very truly,

(Signed)

EGERTON L. WINTHROP, JR.,  
*President, Board of Education.*

ENCLOSURE

(COPY)

T

SUBJECT:—Relative Cost of Repairs,  
Brooklyn & Queens, etc.

April 15, 1909.

HON. FRANK D. WILSEY,  
Chairman, Committee on Buildings.

DEAR SIR:—

Careful consideration has been given the letter of President Winthrop, addressed to you under date of March 22, 1909, calling attention to an article in The Evening Post of March 20, regarding the relative cost of repairs for a given number of school buildings in the Boroughs of Brooklyn and Queens, which President Winthrop states might with benefit be investigated by me.

The "article" evidently refers to the Annual Financial and Statistical Report of this Board for the years 1906 and 1907, and recites among other things that "seven brick-stone buildings have been erected in the Borough of Queens since 1900 with a total

of 7,688 sittings; that in the two years 1906-1907 \$22,115 were expended upon them for repairs; that since 1900 ten brick-stone buildings have been erected in Brooklyn with 14,276 sittings, with an expenditure of \$8,374 for repairs for these two years," etc.

Little progress could be made in the investigation as to the reasons for the apparent discrepancies until the precise buildings referred to could be ascertained, since the numbers given did not include all that had been erected since 1900.

After obtaining this information an analysis of the liabilities and expenditures upon these buildings for the years 1906-1907 was made and it was found that the question raised as to comparative cost is based upon expenditures only, which are correct as given in the Report, which however does not, and was not intended to contain the contractual liabilities against these buildings for the years named, which is the only true measure or basis for obtaining the cost of repairs per building per year, unless an average can be obtained of expenditures running over a term of years.

Moreover, the Report on page 4 specifically states:

"The value of statistics of the character now furnished, increases proportionately with the age of the system in the sense that it is possible to make comparisons as time passes. The present report is comparable with that of the previous year, and, in fact, it contains for such purposes, the figures of the previous year—both financial and physical data. An average cost for two years may thus be deduced. The form of report will probably reach its maximum usefulness in five years, as the averages of cost will cover a fair period, and the comparison of the physical data over such a period will exhibit an interesting history relating to the growth and development of the system."

The Report gives the "Cost of Repairs Ordinary" on the seven school buildings in the Borough of Queens for the years 1906-1907 as.....\$22,116.72

The actual contractual liabilities or contracts entered into or orders given for work to be performed upon these buildings for the same period however were only ..... 17,488.43

This is accounted for by the overrunning of payments on contracts or orders from one year to the next.

It appears further that everything done on the buildings after they are constructed is, for lack of space, in the statement classed as "Repairs Ordinary" and thus conveys to the mind unacquainted with the true situation that the expenditures represent simply the "three P's" i.e. Patching, Puttying and Painting, whereas the work performed in many cases is more extensive, partaking of the nature of alterations and improvements, so much so in these schools as to cut the sum from \$17,488.43 to ..... 6,111.43

One of the schools (No. 7) upon which there are contracts amounting to \$3,783.73 was really erected in 1891-1892, or long prior to consolidation.

The cost of "Repairs Ordinary" given for the ten Brooklyn schools for the same period was..... 8,373.39

The actual contractual liabilities or contracts entered into or orders given for work to be performed upon these buildings for the same period is largely in excess of this sum, being..... 12,656.05

Partition and other extensive work on two of the schools amounted to \$6,884 leaving the sum of \$5,772.05 for repairs as such.

Apparently the buildings indicated as typical were selected with the sole idea of exhibiting a great contrast for expenditures on schools in the two boroughs, so as to fortify the criticism of some months ago; were this not a fact it would seem impossible to have overlooked the six buildings in Brooklyn with a total accommodation of 14,126, erected since the date given, where the expenditures for "Repairs Ordinary" for 1906-1907 were over \$15,000.

The many papers, statements, schedules, etc., bearing upon this matter are on file here ready for your inspection at any time.

Very truly yours,

C. B. J. SNYDER,

*Superintendent of School Buildings.*

**END OF  
TITLE**